



Tax Compliance – Self Certification for Trusts

For the purposes of FATCA and the Common Reporting Standard

Please refer to the accompanying explanatory notes/instruction and/or contact your tax adviser to help complete this form.

Section A: Trust Information

TRUST NAME			
REGISTERED ADDRESS			
	POSTCODE		
MAILING ADDRESS (IF DIFFERENT)			
	POSTCODE		

Section B: Trust Tax Residency

Please indicate ALL countries in which the Trust is incorporated/organised for the purposes of that country's income tax and the relevant Tax Identification Number or functional equivalent. .

If you are unable to provide a relevant Tax Identification Number then please write the reason why in the Tax Identification Number section.

If the Trust is resident in the United States you must complete and return IRS (Internal Revenue Service) form W-9. Please list additional non-US tax residencies in the table below.

COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER(S)
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER(S)
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER(S)

Tax Compliance – Self Certification for Trusts

Section C: Trust classification for the purposes of FATCA and US IGAs

The Trust will either be a Financial Institution (FI) or a Non-Financial Entity (NFE). If you are an FI please complete Section C1 below, or if you are an NFE please complete Section C2 below to determine the status of the Trust.

C1. The Trust is a Financial Institution

a) Registered with IRS

If you have registered as a Financial Institution (FI) or as a Sponsored Entity please enter your Global Intermediary Identification Number (GIIN). If you are a Sponsored closely held Investment Vehicle please provide the GIIN of your sponsoring FI. If you are a Trustee Documented Trust please provide the GIIN of the Trustee.

Please confirm whether the GIIN is your own, your Sponsor's or your Trustee's:

OWN

SPONSOR

TRUSTEE

NAME OF SPONSOR (IF APPLICABLE)

b) If the Trust is unable to provide a GIIN please indicate the reason below

i) The Trust has applied, or is going to apply, for a GIIN (but has not yet received it)

ii) The Trust is an 'Exempt Beneficial Owner'

iii) The Trust is or intends to be an "Owner Documented FI" for FATCA purposes with Investec Wealth & Investment; if so please complete the Annex attached to this document; Application to be owner documented with Investec Wealth & Investment form

iv) The Trust is a 'Certified or otherwise Deemed Compliant FI' for FATCA purposes (e.g. UK registered charity)

v) The Trust is a "Non-Participating FI"

vi) Other reason (Please specify)

C2. The Trust is NOT a Financial Institution

If the Trust is not a FI, it will be considered to be a 'Non-Financial Entity (NFE)', It can be Active, Passive, Direct Reporting or Sponsored Direct Reporting NFE.

Please note that the concepts of "Direct Reporting NFE" and "Sponsored Direct Reporting NFE" are only applicable to the UK-US Agreement.

Please confirm the status of the Trust according to UK regulations:

i) Active NFE

ii) Passive NFE (Please complete section E)

iii) Direct Reporting NFE

iv) Sponsored Direct Reporting NFE

GIIN

GIIN

Section D: Trust classification for the purposes of the Common Reporting Standard

Active NFE

Passive NFE

Reporting Financial Institution

Managed Investment Entity

Non-Reporting Financial Institution

Exempt Beneficial Owner

Section E: Passive NFE Controlling Persons Self-Declaration of Residency

Only complete this section if you have declared the Trust to be a Passive NFE in section C2.

If you have declared the Trust to be an FI in section C1, or an Active NFE in Section C2, you do not need to complete this section.

If you have indicated that the Trust is a Passive NFE in section D and the entity is a non-profit organisation you do not need to complete this section.

Please list below each controlling person .

For each controlling person it is MANDATORY to indicate ALL countries in which you are resident for the purposes of that country's income tax. You must provide the tax identification number (TIN) for each country they are tax resident in. Example TIN's include NI number (UK and Isle of Man), Social Security Number (Guernsey, Jersey, Gibraltar), and US TIN (US).

If any of the controlling persons are a US citizen, Green Card holder, US resident, or have a substantial presence in the US * (see definition below), you must include US and any additional non-US tax residencies in the tax residency table.

* Substantial presence is defined as if you were physically present in the US on at least: 31 days during the current year; and 183 days during the 3 year period that includes the current year and the 2 years immediately before that.

Controlling Person 1

ACCOUNT ROLE									
FULL NAME									
RESIDENTIAL ADDRESS									
							POSTCODE		
DATE OF BIRTH						TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		

Controlling Person 2

ACCOUNT ROLE									
FULL NAME									
RESIDENTIAL ADDRESS									
							POSTCODE		
DATE OF BIRTH						TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		

Controlling Person 3

ACCOUNT ROLE									
FULL NAME									
RESIDENTIAL ADDRESS									
							POSTCODE		
DATE OF BIRTH						TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER		

Controlling Person 4

ACCOUNT ROLE											
FULL NAME											
RESIDENTIAL ADDRESS											
							POSTCODE				
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			

Please attach additional sheets if necessary

Section F: Declaration

- I undertake to advise Investec Wealth & Investment promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Investec Wealth & Investment with an updated declaration within 30 days of such a change in circumstances.
- I am aware that in certain circumstances Investec Wealth & Investment will be obliged to share information about the account with UK tax authorities, who may pass it on to other tax authorities.
- I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

SIGNATURE					PRINT NAME				
CAPACITY					DATE				

For office use only

Upon receipt; this form should be forwarded to the Regulatory Reporting department in Liverpool.

Please supply account number(s) if this is a new self certificate for use against existing accounts:



Annex: Application to be “Owner Documented” with Investec Wealth & Investment

Please refer to the accompanying explanatory notes/instruction and/or contact your tax adviser to help complete this form.

Please note that the concept of “Owner-documented FIs” is only applicable to the UK-US Agreement. UK legislation based on international information exchange agreements provides that a Trust which qualifies as an ‘Owner-documented FI’ will not have to register with the IRS nor obtain a GILIN.

This section must be completed by Trusts that declare in the tax compliance self certificate for entities form under Section C.1.b) to be an FI and intend to be an “Owner-Documented FI” with Investec Wealth & Investment.

Section A: Qualification for Owner Documented FI Status

In order to qualify as an ‘Owner-documented FI’, the Entity must meet ALL of the conditions in Section A. To confirm that the Entity meets the requirements to qualify as an “Owner-documented FI” please tick the box next to each condition.

- | | |
|---|--------------------------|
| 1. The Trust does not maintain a financial account for any Non-Participating Financial Institution i.e. a Non-Participating FI does not hold an equity interest or debt interest in the Trust. | <input type="checkbox"/> |
| 2. The Trust is not owned by, nor a member of, a group of Related Entities with any FI that is a depository, custodial or specified insurance company as defined in UK legislation. | <input type="checkbox"/> |
| 3. The Trust will provide Investec Wealth & Investment with information regarding all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Trust. | <input type="checkbox"/> |

Information regarding equity and debt holders of the Trust is required in order to enable Investec Wealth & Investment to determine whether it is obliged to submit certain information regarding the Trust account to UK tax authorities. The information required to be provided to Investec Wealth & Investment applies to:

- All persons that hold a direct or indirect equity interest in the Trust (including direct or indirect equity interests in an equity holder of the Entity); and
- All persons that hold a direct or indirect debt interest in the Trust (including direct or indirect equity interests in a debt holder of the Entity)

Only where the Trust has confirmed that it meets ALL conditions set out above will the Trust qualify for Owner-Documented FI status. Otherwise please refer to your contact at Investec Wealth & Investment for instruction.

Section B: Trust Owner Information

In this section please provide information regarding the Trust owners as required by Section A.3 of this Application. Include all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Entity as defined above. Indicate all countries of tax residence of each person and where such person is a US citizen, US Green Card holder, or US resident or US entity, you must include United States in this table along with his/her US Tax Identification Number.

Note that additional information may be required by Investec Wealth & Investment and this may include appropriate documentation already obtained for UK regulatory purposes. Nevertheless Investec Wealth & Investment may be obliged to request further documentation from you.

B1: Trust Owner Information – Direct Owners

Where the Trust (1) has an owner who is itself an Entity (2), the owners of Entity (2) are deemed “indirect” owners of Entity (1). Please complete the information in Section B.2 for all indirect owners.

Please provide the following information for each direct owner of the Entity and indicate if the owner is an individual or an entity.

For each direct owner please indicate ALL countries in which they are resident.

For legal persons (non legal entities) you must provide the tax identification number (TIN) for each country they are tax resident in. Example TIN’s include NI number (UK and Isle of Man), Social Security Number (Guernsey, Jersey, Gibraltar), and US TIN (US).

If you are unable to provide a relevant Tax Identification Number (e.g. Minor) then please write the reason why and provide their place of birth (e.g. town) in the Tax Identification Number box e.g. Minor, London.

If any of the controlling persons are a US citizen, Green Card holder, US resident, or have a substantial presence in the US * (see definition below), you must include US and any additional non-US tax residencies in the tax residency table.

* Substantial presence is defined as if you were physically present in the US on at least: 31 days during the current year; and 183 days during the 3 year period that includes the current year and the 2 years immediately before that.

Tax Compliance – Self Certification for Trusts

Direct Owner 1									
ACCOUNT ROLE									
FULL NAME									
RESIDENTIAL ADDRESS									
							POSTCODE		
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)	
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		

Direct Owner 2									
ACCOUNT ROLE									
FULL NAME									
RESIDENTIAL ADDRESS									
							POSTCODE		
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)	
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		

Direct Owner 3									
ACCOUNT ROLE									
FULL NAME									
RESIDENTIAL ADDRESS									
							POSTCODE		
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)	
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		

Direct Owner 4									
ACCOUNT ROLE									
FULL NAME									
RESIDENTIAL ADDRESS									
							POSTCODE		
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)	
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		
COUNTRY OF TAX RESIDENCY			TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER		

Please attach additional sheets if necessary

B2: Trust Owner Information – Indirect Owners

Where an owner of the Trust is itself an entity its owners are “indirect” owners of the Trust. The identification of indirect owners must be made by looking through all direct and indirect owners who are themselves entities.

Please provide information regarding indirect owners under the name of the direct/indirect entity owner they hold equity/debt interests in.

For legal persons (non legal entities) you must provide the tax identification number (TIN) for each country they are tax resident in. Example TIN’s include NI number (UK and Isle of Man), Social Security Number (Guernsey, Jersey, Gibraltar), and US TIN (US).

If you are unable to provide a relevant Tax Identification Number (e.g. Minor) then please write the reason why and provide their place of birth (e.g. town) in the Tax Identification Number box e.g. Minor, London.

If any of the persons are a US citizen, Green Card holder, US resident, or have a substantial presence in the US * (see definition below), you must include US and any additional non-US tax residencies in the tax residency table.

* Substantial presence is defined as if you were physically present in the US on at least: 31 days during the current year; and 183 days during the 3 year period that includes the current year and the 2 years immediately before that.

Indirect Owner 1

ACCOUNT ROLE											
FULL NAME											
RESIDENTIAL ADDRESS											
							POSTCODE				
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			

Indirect Owner 2

ACCOUNT ROLE											
FULL NAME											
RESIDENTIAL ADDRESS											
							POSTCODE				
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			

Indirect Owner 3

ACCOUNT ROLE											
FULL NAME											
RESIDENTIAL ADDRESS											
							POSTCODE				
DATE OF BIRTH							TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER			

Please attach additional sheets if necessary

Section C: Owner Documented Declaration

TRUST NAME

- 1) I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.
- 2) I undertake to advise Investec Wealth & Investment of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Investec Wealth & Investment with an updated declaration within 30 days of such a change in circumstances. **This includes in particular details of beneficiaries who receive a discretionary distribution in future and whose details have not yet been included in Section B: "Entity Owner Information" above.**
- 3) I am aware that in certain circumstances Investec Wealth & Investment will be obliged to share this information with UK tax authorities, who may pass it on to the tax authorities of other countries.

SIGNATURE

PRINT NAME

CAPACITY

DATE

For office use only

Upon receipt; this form should be forwarded to the Regulatory Reporting department in Liverpool.

Please supply account number(s) if this is a new self certificate for use against existing accounts:

Bath 01225 341580
Belfast 02890 321002
Birmingham 0121 232 0700
Bournemouth 01202 208100
Cheltenham 01242 514756

Edinburgh 0131 226 5000
Exeter 01392 204404
Glasgow 0141 333 9323
Guildford 01483 304707
Leeds 0113 245 4488

Liverpool 0151 227 2030
London 020 7597 1234
Manchester 0161 832 6868
Reigate 01737 224223
Sheffield 0114 275 5100

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